

SENATE BILL 3506
By Cohen

AN ACT to amend Chapter 131 of the Private Acts of 1969; as amended by Chapter 173 of the Private Acts of 1971; Chapter 85 of the Private Acts of 1987; Chapter 74 of the Private Acts of 1995 and Chapter 57 of the Private Acts of 2001; and any other acts amendatory thereto, relative to the privilege tax upon hotel occupancy in Shelby County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 1(d) of Chapter 131 of the Private Acts of 1969, as amended by Chapter 173 of the Private Acts of 1971; Chapter 85 of the Private Acts of 1987; Chapter 74 of the Private Acts of 1995 and Chapter 57 of the Private Acts of 2001; and any other acts amendatory thereto, is amended by deleting the period (.) at the end of the section and adding the following language:

, or, for *persons* directly involved with a film or video production that has received formal assistance from the Memphis and Shelby County Film and Television Commission, who exercise occupancy or *is entitled* to occupancy for any rooms, lodgings or accommodations in a hotel for a period of less than thirty (30) continuous days.

SECTION 2. Section 3 of Chapter 131 of the Private Acts of 1969; as amended by Chapter 173 of the Private Acts of 1971; Chapter 85 of the Private Acts of 1987; Chapter 74 of the Private Acts of 1995 and Chapter 57 of the Private Acts of 2001; and any other acts amendatory thereto, is amended by adding the following language to the end of the section:

When a person directly involved with a film or video production that has received formal assistance from the Memphis and Shelby County Film and Television Commission has maintained occupancy for thirty (30) continuous days, he shall receive from the operator refund or credit for the tax previously collected from or

charged to him, and the operator shall receive credit for the amount of such tax if previously paid or reported to the County.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Board of Commissioners of Shelby County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Board of Commissioners of Shelby County and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming law, the public welfare requiring it. For all other purposes, it shall be effective as provided in Section 3.